

**Amendment to the Claims:**

This listing of claims will replace all prior versions of claims in the application:

Claim 1 (Original): An in-plane switching liquid crystal display device, comprising:

- first and second substrates;
- a plurality of data lines on the first substrate;
- a plurality of gate lines crossing the data lines on the first substrate, perpendicular to the data lines;
- a plurality of pixel areas on said first substrate defined by the data and gate lines;
- data electrodes and common electrodes alternately formed in each of said pixel areas, the data electrodes having a first transmittance area and the common electrodes having a second transmittance area, wherein the first transmittance area equals the second transmittance area; and
- a liquid crystal layer between said first and second substrates.

Claim 2 (Withdrawn) The in-plane switching liquid crystal display device of claim 1, wherein the data electrodes and the common electrodes are on the same layer.

Claim 3 (Original) The in-plane switching liquid crystal display device of claim 1, wherein the data electrodes and the common electrodes are on different layers.

Claim 4 (Currently Amended) The in-plane switching liquid crystal display device of claim 1, further comprising at least one light shielding layer on the first substrate under at least one of the common electrodes.

Claim 5 (Currently Amended) The in-plane switching liquid crystal display device of claim 4, wherein the light shielding layer and the gate lines comprise a same material.

Claim 6 (Currently Amended) The in-plane switching liquid crystal display device of claim 4, wherein the light shielding layer and the data lines comprise a same material.

Claim 7 (Currently Amended) The in-plane switching liquid crystal display device of claim 1, further comprising at least one light shielding layer on the first substrate under at least one of the common electrodes and at least one ~~additional~~ light shielding layer under at least one of the data electrodes such that light transmittance of the common electrodes is the same as light transmittance through the data electrodes

Claim 8 (Currently Amended) The in-plane switching liquid crystal display device of claim 7, wherein the light shielding layers ~~layer~~ and the gate lines comprise a same material.

Claim 9 (Currently Amended) The in-plane switching liquid crystal display device of claim 7, wherein the light shielding layers ~~layer~~ and the data lines comprise a same material.

Claim 10 (Currently Amended) The in-plane switching liquid crystal display device of claim 4 ~~[[1]]~~, wherein a number of common electrodes having no light shielding layer thereunder is equal to a number of data electrodes having no light shielding layer thereunder.

Claim 11 (Currently Amended) The in-plane switching liquid crystal display device of claim 4, wherein the at least one common electrodes include ~~electrode includes~~ at least one outermost common electrode adjacent to at least one of said data lines; and

wherein the light shielding layer is configured under the at least one outermost common electrodes ~~electrode~~.

Claim 12 (Withdrawn) The in-plane switching liquid crystal display device of claim 1, wherein at least one of the data electrodes has a first width, and at least one of the common electrodes has a second width, the second width being greater than the first width.

Claim 13 (Withdrawn) The in-plane switching liquid crystal display device of claim 12, wherein at least one of the data electrodes has a same width as at least one of the common electrodes.

Claim 14 (Withdrawn) The in-plane switching liquid crystal display device of claim 12, wherein the second width is 1.5 times the first width.

Claim 15 (Withdrawn) The in-plane switching liquid crystal display device of claim 12, wherein the second width is 2 times the first width.

Claim 16 (Withdrawn) The in-plane switching liquid crystal display device of claim 1, wherein at least one of the data electrodes has a first width, and at least one of the common electrodes has a second width, the first width being less than the second width.

Claim 17 (Withdrawn) The in-plane switching liquid crystal display device of claim 16, wherein the first width is one half the second width.

Claim 18 (Currently Amended) An in-plane switching liquid crystal display device, comprising:

first and second substrates;

a plurality of pixel areas on said first substrate;

data electrodes and common electrodes alternately formed in each of said pixel areas and patterned, wherein the data electrodes and common electrodes [[to]] have ~~the~~ a same light transmitting area according to an applied voltage; and

a liquid crystal layer between said first and second substrates.

Claim 19 (Currently Amended) The device of claim 18, further comprising a light shielding layer under at least one of said ~~plurality of~~ data electrodes.

Claim 20 (Original) The device of claim 18, wherein said data electrodes and said common electrodes are formed on planes different from each other.

Claim 21 (Withdrawn) The device of claim 18, wherein said data electrodes and said common electrodes are formed on the same plane.

Claim 22 (Currently Amended) The device of claim 18, further comprising a light shielding layer for shielding outermost ones of said common electrodes.

Claim 23 (Currently Amended) The device of claim 22, wherein said light shielding layer is formed under said outermost ones of said common electrodes.

Claim 24 (Withdrawn) The device of claim 22, wherein said shielding layer is on said outer most ones of said common electrodes.

Claim 25 (Withdrawn) The device of claim 23, wherein said shielding layer formed on said common electrodes is integral with a black matrix on said second substrate.

Claim 26 (Withdrawn) The device of claim 18, wherein at least one of said common electrodes is wider than said data electrodes.

Claim 27 (Original) The device of claim 20, further comprising an insulation film on the data electrodes.

Claim 28 (Withdrawn) The device of claim 20, further comprising an insulation film on the common electrodes.

Claim 29 (Original) The device of claim 18, wherein said data electrodes and said common electrodes are a stripe type.

Claim 30 (Withdrawn) The device of claim 18, wherein said data electrodes and said common electrodes are zigzag type.

Claim 31 (Withdrawn) The device of claim 18, further comprising gate lines and data lines defining said pixel areas; and switching devices at cross points of said gate and data lines.

Claim 32 (Currently Amended) A method of manufacturing an in-plane switching liquid crystal display device comprising:

preparing the first and second substrates;

forming a plurality of gate lines and data lines on the first substrate to define a plurality of pixel areas;

forming a plurality of data electrodes and common electrodes having an alternating pattern ~~to be alternately formed~~ in each of the pixel areas ~~area~~ and having ~~the a~~ same light transmitting area; and

forming a liquid crystal layer between the first and second substrates.

Claim 33 (Currently Amended) The method of claim 32, wherein said ~~step of~~ forming a plurality of data electrodes and common electrodes includes:

forming an insulation film over a surface of the pixel areas ~~area~~ including the gate lines;

forming light shielding layers having a predetermined width on the insulation film;

forming the data lines on the insulation film ~~and forming a shielding layer having a predetermined width;~~

forming a first protective film on the surface of the pixel areas including the light shielding layers ~~layer~~;

forming a plurality of data electrodes on the first protective film corresponding to areas between the light shielding layers ~~layer~~;

forming a second protective film on the surface of the pixel areas including the data electrodes; and

forming a plurality of common electrodes on the second protective film corresponding to areas between adjacent ones of the data electrodes.

Claim 34 (Withdrawn) The method of claim 32, wherein said step of forming a plurality of data electrodes and common electrodes includes:

forming an insulation film over a surface of the pixel area including the gate lines;

forming data lines on the insulation film and forming a shielding layer having a predetermined width;

forming a first protective film on the surface including the shielding layer;

forming a plurality of common electrodes on the first protective film;

forming a second protective film on the surface including the common electrodes; and

forming data electrodes on the second protective film corresponding to areas between adjacent ones of the common electrodes.

Claim 35 (Withdrawn) The method of claim 32, wherein said step of forming a plurality of data electrodes and common electrodes includes:

forming an insulation film over a surface of the pixel area including the gate lines;

forming data lines on the insulation film and forming a shielding layer having a predetermined width;

forming a first protective film on the surface including the shielding layer; and

alternately forming common electrodes and data electrodes on the first protective film.

Claim 36 (Currently Amended) The method of claim 33, wherein outermost ones of the plurality of common electrodes in the pixel areas ~~unit pixel~~ are substantially vertically aligned with ~~the~~ corresponding light shielding layers ~~layer~~.

Claim 37 (Withdrawn) The method of claim 34, wherein outermost ones of the plurality of common electrodes in the unit pixel are substantially vertically aligned with the shielding layer.

Claim 38 (Currently Amended) The method of claim 33, further comprising ~~the step of~~ forming ~~another~~ a shielding layer under at least one of the data electrodes.

Claim 39 (Withdrawn) The method of claim 34, further comprising the step of forming another shielding layer under at least one of the data electrodes.

Claim 40 (Currently Amended) The method of claim 33, wherein said light shielding layers ~~are layer~~ is formed of the same material as the data lines.

Claim 41 (Withdrawn) The method of claim 34, wherein said shielding layer is formed of the same material as the data lines.

Claim 42 (Currently Amended) The method of claim 38, wherein the light shielding layer is formed of the same material as the data lines.

Claim 43 (Withdrawn) The method of claim 39, wherein the shielding layer is formed of the same material as the data lines.

Claim 44 (Withdrawn) The method of claim 32, wherein at least one of the plurality of common electrodes is formed wider than the data electrodes.

Claim 45 (Original) The method of claim 32, wherein the data electrodes and the common electrodes are formed of a transparent conductive material.

Claim 46 (Original) The method of claim 45, wherein the transparent conductive material is ITO.